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Chief, Management Staff

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Study of Technical Accounting Staff

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1. PROBLEM:

Determine the propriety and adequacy of the mission, functions, procedures, delegations of authority and staffing requirements of the Technical Accounting Staff.

2. ASSUMPTIONS:

- a. The TAS was established and certain authority delegated to it by the Comptroller to assist him in carrying out his mission.
- b. Consideration of the effectiveness of any project undertaken by the TAS is not within the scope of this study.

3. FACTS BEARING ON THE PROBLEM:

- a. Full responsibility for the development of technical aspects of all Agency accounting was vested by the Comptroller in a Technical Accounting Staff (TAS) established in August 1952. The present (30 November 1956) T/O of the TAS provides for 14 positions of which 11 are high grade accountant and 3 are clerical.
- b. Projects undertaken by the TAS cover many different types of subjects. Some involve extensive trips to foreign sites. Some require day-to-day advice to Agency components and/or operational projects. One member of the Staff spends all of his time on Regulations and two on work relating to proprietary, subsidy and other special projects. These latter two also exercise delegated authority to sign off for the Comptroller on administrative and liquidation plans re operational projects.
- c. A total of 143 projects were undertaken by the TAS between 1 July 1954 and 30 June 1956. Of these, 77 were completed and 66 were not completed as of 30 June 1956. Other work performed by the TAS but not written up as projects included the preparation of nearly all of the Regulations initiated in the Office of the Comptroller and responsibility for reviewing the Comptroller's position re all of those referred to him by other components for concurrence.

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- d. There are some areas of common interest in the missions and/or functions of the General Counsel, Audit Staff, Commercial Staff, Management Staff, Comptroller, Office of Logistics, Office of Personnel, Office of Security, Office of Training and Central Cover Division, as stated in paragraphs 3, 4, 4.1, 5, 8, 9, 10 and 12 of [redacted] and as disclosed by the mission and/or functions of the TAS, as conceived by the Deputy Comptroller, and the projects undertaken by the TAS. Of the total of 113 of these projects, 109 were within the scope of the Comptroller's mission. The other 34 were wholly outside of that scope or in the area of common interest to the extent that they could or should have been the responsibility of some other Agency component. In addition, certain work being accomplished for G is not essentially the responsibility of the TAS.

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h. DISCUSSION:

- a. The smooth functioning of all financial, property control and related activities of the Agency depends upon the systems, reporting procedures, regulations, etc. issuing from the efforts of the TAS. The position of Chief/TAS, therefore, ranks high in importance within the Office of the Comptroller, perhaps next to the Deputy Comptroller. The other TAS Staff positions require high grade accountants. The present (30 November 1956) T/O of the TAS is shown in Annex I, TAB A. A suggested division of the TAS into sub-components, to provide somewhat better control, is outlined in TAB B.
- b. A resume of the work completed each fiscal year and that projected for each ensuing fiscal year, as reported to the Comptroller by the Chief/TAS (Annex II, TAB C), indicates the wide scope of the projects undertaken by the TAS. An analysis of the types of projects assigned to the TAS in fiscal years 1955 and 1956 is furnished in TAB D.
- c. A project sheet, briefly describing the task to be performed, the date assigned to a Staff member, the target date for completion, and periodic progress data, is maintained for each project undertaken by the TAS. However, since it has not been considered feasible to keep a record of man-hours devoted to a specific project, no estimate of the time required to complete any project can be made. Likewise, no estimate of the time which might be required to complete the projects unfinished at 30 June 1956 can be projected. An analysis, provided in Annex III, TAB E, shows the assignment, target and completion dates for all projects undertaken between 1 July 1954 and 30 June 1956. This, together with another analysis, TAB F, showing the numbers of projects initiated, completed and not completed each fiscal year, tends to indicate an increasing workload, an assumption of more work than can be completed expeditiously, and an unrealistic assignment of target dates.
- d. A careful examination and comparison of pertinent paragraphs of [redacted] statement of the Comptroller re the [redacted]

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mission of the TAS (TAB H), memorandum from the Deputy Comptroller to the Comptroller, preliminary to the establishment of the TAS, setting forth his concept of job descriptions (TAB I), and a list of certain of the projects, briefly described, undertaken by the TAS from 1 July 1954 to 30 June 1956 (TAB J) will disclose the areas of interest common to two or more components of the Agency. It will also tend to show that the TAS has been assigned some projects the major responsibility for which may have rested in some other component of the Agency. Several projects not included in TAB J involve bookkeeping, preparation of intermediate statements and balance sheets, etc. for CM. Such activities require work and travel inconsistent with the mission of the TAS. The correct mission and/or functions of the TAS, as suggested by the Management Staff, are set forth in TAB K.

5. CONCLUSIONS:

- a. Establishment of the TAS was proper and necessary to enable the Comptroller to carry out his mission. Its T/O is correct and it is adequately staffed if its workload is limited strictly to Comptroller's requirements. However, it cannot execute expeditiously the work burden presently assigned.
- b. A system should be devised to assist the Chief/TAS in assigning more realistic target dates for project completion.
- c. A specific delineation of the mission and/or functions of the TAS should be established. The TAS, in order to reduce its workload, should take advantage of every opportunity to refer projects in the "areas of common interest" to another component which may be considered to have major responsibility. An arrangement should be made with CM under which CM would assume responsibility for detail work presently being done for it by the TAS.
- d. Regulations should be reviewed to delineate more specifically the responsibilities of the components concerned in those areas where common interest seems apparent.

6. RECOMMENDATIONS:

It is recommended that:

- a. The Chief/TAS study the advisability of establishing a system to keep a record of man-hours devoted to specific projects.
- b. The Chief/TAS consult with each Staff member to whom a project is assigned in setting a target date for completion to which the Staff member may be expected to adhere.
- c. The Comptroller issue a directive to the Chief/TAS setting forth in specific terms the mission and/or functions of the TAS.

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- d. The Chief/TAS refer back to its source for re-assignment to another component any project not qualifying as being the major responsibility of the TAS. (Implementation of this recommendation is in process.)
- e. The Chief/TAS confer with the Chief/CM to effect an arrangement under which CM would assume responsibility for all detailed bookkeeping, preparation of intermediate statements, balance sheets, etc., of projects.
- f. The Comptroller initiate the establishment of a committee representing each of the interested components to review and revise Regulations [redacted] [redacted] for the purpose of more specific delineation of responsibilities and elimination of overlapping missions and/or functions in the areas of common interest presently apparent in these Regulations.

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ANNEXES:

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Attachments

Annex I,	TAB A	T/O of TAS
	TAB B	Suggested Functional Organisation of TAS
Annex II,	TAB C	Annual Work Reports, TAS
	TAB D	Types of TAS Projects
Annex III,	TAB E	Analysis of TAS Work by Project Assignment, Target and Completion Dates.
	TAB F	Analysis of TAS Work by Fiscal Years.
Annex IV,	TAB G	Excerpts from Regulations
	TAB H	TAS Functions, Statement of the Comptroller
	TAB I	TAS Functions and Job Descriptions, Statement of the Deputy Comptroller
	TAB J	Descriptive List, Certain TAS Projects
	TAB K	Mission of TAS, Statement of Management Staff.

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